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providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and producing said accounting statement.

70. (New) A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and producing said accounting statement.

#### REMARKS

This application is a continuation application of Application Serial No. 08/313,988. Upon entry of this Amendment, Claims 28-70 will be pending in the application.

[illegible]

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